I hereby certify that, on the date indicated above, this paper or fee was deposited with the U.S. Postal Service & that it was addressed for delivery to the Assistant Commissioner for Patents, Washington, DC 20231 by "Express

PLEASE CHARGE ANY DEFICIENCY UP TO \$300.00 OR CREDIT ANY EXCESS IN THE FEES DUE WITH THIS **DOCUMENT TO OUR DEPOSIT ACCOUNT NO. 04-0100**

Addressee" Name (Print)

Customer No.:



Docket No.: 6727/1J087US1

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Gershon KANDLER

Serial No:

To Be Assigned

Filed:

Concurrently Herewith

For:

WIRELESS PROVISION OF AUDIO CONTENT

ASSOCIATE POWER OF ATTORNEY

Hon, Commissioner of Patents and Trademarks Washington, DC 20231

Sir:

The undersigned attorney of record in the above-identified application hereby appoints: Manny Schechter, Esq. (Reg. No.31,722) located at c/o International Business Machines Corporation, New Orchard Road, Armonk, New York, N.Y. 10504, U.S.A., as associate attorney with full power to prosecute said application, and to transact all business in the United States Patent and Trademark Office in connection therewith.

Please forward all communications to:

S. Peter Ludwig Darby & Darby P.C. 805 Third Avenue New York, New York 10022

Date: April 11, 2001

S. Peter Ludwig

Reg. No. 25,351

Attorney for Applicant(s)

Respectfully submitted,

DARBY & DARBY P.C. 805 Third Avenue, 27th Fl. New York, NY 10022 212-527-7700

	Docket No.:	
DECLARATION		

AND POWER OF ATTORNEY Original Application

As a below named inventor, I declare that the information given herein is true, that I believe that I am the original, first and sole inventor if only one name is listed at 1 below, or a joint inventor if plural inventors are named below, of the invention entitled:

WIRELESS PROVISION OF AUDIO CONTENT

which is described and claimed in:		
[X]the attached specification or	[]	the specification in application
		Serial No. Filed

that I do not know and do not believe that the same was ever known or used in the United States of America before my or our invention thereof or patented or described In any printed publication in any country before my or our invention thereof, or more than one year prior to this application, or in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to this application, that I acknowledge my duty to disclose information of which I am aware which is material to patentability in accordance with 37 CFR §1.56. I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I hereby claim the priority benefits under 35 U.S.C. §119 of any application(s) for patent or inventor's certificate listed below. All foreign applications for patent or inventor's certificate on this invention filed by me or my legal representatives or assigns prior to the application(s) of which priority is claimed are also identified below.

PRIOR APPLICATION(S), IF ANY, OF WHICH PRIORITY IS CLAIMED

US 60/209,019 DATE OF FILING
June 1, 2000

ALL FOREIGN APPLICATIONS, IF ANY, FILED PRIOR TO THE APPLICATION(S) OF WHICH PRIORITY IS CLAIMED

COUNTRY

APPLICATION NO.

DATE OF FILING

POWER OF ATTORNEY:

As a named inventor, I hereby appoint the following attorney(s) and/or agents(s) to prosecute this application and transact all business in the Patent and Trademark office connected therewith: Gordon D. Coplein #19,165, Michael J. Sweedler #19,937, S. Peter Ludwig #25,351, Paul Fields #20,298, Marc S. Gross #19,614, Joseph B. Lerch #26,936, Melvin C. Garner #26,272, Ethan Horwitz #27,646, Adda C. Gogoris #29,714, Bert J. Lewen #19,407, Henry Sternberg #22,408, Peter C. Schechter #31,662, Robert Schaffer #31,194, Robert C. Sullivan, Jr. #30,499, Ira J. Levy #35,587, Joseph R. Robinson #33,448, Scott G. Lindvall #40,325, Paul F. Fehlner, Ph.D. #35,135, David Leason #36,195

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FULL NAME AND RESIDENCE OF INVENTOR 1

LAST NAME: KANDLER

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I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

SIGNATURE OF INVENTOR 1:

DATED: 1 4 2001.

Gershon KANDLER